

Exhibit 2

From: [Pamukcu, Erin](#)
To: [Dulberg, Andrew S.](#)
Cc: [Smith, Dustin](#); [Henseler, James](#); [Sharon McCarthy](#); [Nicholas S. Bahnsen \(nbahnsen@kostelanetz.com\)](#); [Schoenfeld, Alan E](#); [Craft, Rachel E.](#)
Bcc: [033080 00001 Skatteforvaltningen Dividend Withholding Tax Litigation E mail 033080 Danish Ministry of Taxation Dividend Withholding Tax Lit](#)
Subject: RE: In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK) - Markowitz Documents
Date: Monday, December 11, 2023 8:38:57 AM

Drew,

In light of the fact that Defendants still refuse to look at the documents for which SKAT is requesting de-designation—let alone provide a basis for their Confidential and/or Highly Confidential designations—we are at an impasse and consider the meet and confer process complete. We will make our motion accordingly.

Best,
Erin

From: Dulberg, Andrew S. <Andrew.Dulberg@wilmerhale.com>
Sent: Friday, December 1, 2023 12:06 PM
To: Pamukcu, Erin <Erin.pamukcu@hugheshubbard.com>
Cc: Smith, Dustin <dustin.smith@hugheshubbard.com>; Henseler, James <james.henseler@hugheshubbard.com>; Sharon McCarthy <smccarthy@kostelanetz.com>; Nicholas S. Bahnsen (nbahnsen@kostelanetz.com) <nbahnsen@kostelanetz.com>; Schoenfeld, Alan E <Alan.Schoenfeld@wilmerhale.com>; Craft, Rachel E. <Rachel.Craft@wilmerhale.com>
Subject: RE: In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK) - Markowitz Documents

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Erin,

SKAT still has not explained how any of Defendants' documents, let alone the hundreds SKAT seeks to de-designate, together with Defendants' deposition transcripts, have any relevance to a trial in the UK where they are neither parties nor witnesses.

Accordingly, the Defendants maintain the position that undertaking a review of the hundreds of documents SKAT has identified for that purpose is unduly burdensome and not appropriate under the Protective Order.

Regards,

Drew

Andrew S. Dulberg | WilmerHale

60 State Street

Boston, MA 02109 USA

+1 617 526 6352 (t)

+1 617 526 5000 (f)

andrew.dulberg@wilmerhale.com

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From: Schoenfeld, Alan E <Alan.Schoenfeld@wilmerhale.com>

Sent: Tuesday, November 28, 2023 1:09 PM

To: Pamukcu, Erin <Erin.pamukcu@hugheshubbard.com>; Craft, Rachel E.

<Rachel.Craft@wilmerhale.com>; Dulberg, Andrew S. <Andrew.Dulberg@wilmerhale.com>

Cc: Smith, Dustin <dustin.smith@hugheshubbard.com>; Henseler, James

<james.henseler@hugheshubbard.com>; Sharon McCarthy <smccarthy@kostelanetz.com>

Subject: RE: In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK) - Markowitz Documents

Erin,

Thank you for speaking with us, and for your note. We understand SKAT's position. We disagree. We asked during our call how each document SKAT has requested defendants to de-designate is "directly relevant to a genuine and material issue in the Foreign Action," and you declined to respond. We noted that the defendants who produced these documents are not parties or witnesses in the UK case, and you did not even attempt to explain how their personal financial records and other documents they produced in the US action have any relevance at all to the UK trial.

While SKAT may prefer to try its case in the UK by presenting evidence against Defendants—who will not have the opportunity to defend themselves in that proceeding—that is inconsistent with the letter and spirit of the protective order and incompatible with basic principles of due process.

Nevertheless, as we told you, we will consider the information you provided in consultation with the joint defense group and we will be in touch. It has been one business day since our phone call, so we continue to object to the suggestion that this issue is ripe for resolution by the court.

Regards,

Alan

Alan E. Schoenfeld | WilmerHale

7 World Trade Center

250 Greenwich Street

New York, NY 10007 USA

+1 212 937 7294 (o)
+1 347 416 2620 (m)
+1 212 230 8888 (f)
alan.schoenfeld@wilmerhale.com

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From: Pamukcu, Erin <Erin.pamukcu@hugheshubbard.com>
Sent: Monday, November 27, 2023 10:19 AM
To: Schoenfeld, Alan E <Alan.Schoenfeld@wilmerhale.com>; Craft, Rachel E. <Rachel.Craft@wilmerhale.com>; Dulberg, Andrew S. <Andrew.Dulberg@wilmerhale.com>
Cc: Smith, Dustin <dustin.smith@hugheshubbard.com>; Henseler, James <james.henseler@hugheshubbard.com>; Sharon McCarthy <smccarthy@kostelanetz.com>
Subject: RE: In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK) - Markowitz Documents

EXTERNAL SENDER

Alan,

Thank you for meeting with us last week.

We write to memorialize SKAT's position that Defendants have an affirmative burden to demonstrate why the requested de-designation documents warrant confidential treatment, and that Defendants have not yet satisfied that burden or even provided any grounds for why the requested documents warrant confidential treatment. SKAT has requested that Defendants identify the grounds by which each requested Defendant document warrants confidential treatment, and you have indicated that you will relay that request to the Defendants. With respect to your client Mr. Markowitz and the concern that SKAT's request is an undue burden, please keep in mind that SKAT is seeking your position on the de-designation of 269 documents out of more than 100,000 that you decided to designate as "Confidential" or "Highly Confidential" when you produced them, and that you did so for more than 99% of the documents produced.

Furthermore, SKAT's position is that compliance under paragraph 21 of the Protective Order is a completely separate issue from whether the requested Defendant documents warrant confidential treatment. In any event, SKAT complied with its obligations under paragraph 21 of the Protective Order and has no further "burden" to demonstrate the relevance of these documents to Defendants.

You have indicated that you will need to discuss the issue further with Defendants and your clients.

Please reply to our request promptly, since it has already been 17 days since the original de-designation requests were sent. SKAT is prepared to present this issue to the Court promptly should we not receive a timely reply to our request. Accordingly, we reserve the right to move forward with a motion to compel de-designation of the requested documents.

Regards,
Erin

Erin Pamukcu | Associate
She/Her

Hughes Hubbard & Reed LLP

One Battery Park Plaza, 17th floor | New York | NY 10004-1482
Office +1 (212) 837-6187 | Cell +1 (646) 830-4712
Erin.pamukcu@hugheshubbard.com

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From: Schoenfeld, Alan E <Alan.Schoenfeld@wilmerhale.com>
Sent: Wednesday, November 22, 2023 9:50 AM
To: Pamukcu, Erin <Erin.pamukcu@hugheshubbard.com>; Craft, Rachel E. <Rachel.Craft@wilmerhale.com>; Dulberg, Andrew S. <Andrew.Dulberg@wilmerhale.com>
Cc: Smith, Dustin <dustin.smith@hugheshubbard.com>; Henseler, James <james.henseler@hugheshubbard.com>; Sharon McCarthy <smccarthy@kostelanetz.com>
Subject: RE: In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK) - Markowitz Documents

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We are available at 930 on Friday. I am responding in my capacity as liaison counsel for defendants. Sharon McCarthy will join as well.

Alan E. Schoenfeld | **WilmerHale**
7 World Trade Center
250 Greenwich Street
New York, NY 10007 USA
+1 212 937 7294 (o)
+1 347 416 2620 (m)
+1 212 230 8888 (f)
alan.schoenfeld@wilmerhale.com

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From: Pamukcu, Erin <Erin.pamukcu@hugheshubbard.com>
Sent: Wednesday, November 22, 2023 9:27 AM
To: Schoenfeld, Alan E <Alan.Schoenfeld@wilmerhale.com>; Craft, Rachel E. <Rachel.Craft@wilmerhale.com>; Dulberg, Andrew S. <Andrew.Dulberg@wilmerhale.com>
Cc: Smith, Dustin <dustin.smith@hugheshubbard.com>; Henseler, James <james.henseler@hugheshubbard.com>
Subject: RE: In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK) - Markowitz Documents

EXTERNAL SENDER

Alan,

We're following-up on our email below. Please let us know your response.

Best,
Erin

Erin Pamukcu | Associate
She/Her

Hughes Hubbard & Reed LLP
One Battery Park Plaza, 17th floor | New York | NY 10004-1482
Office +1 (212) 837-6187 | Cell +1 (646) 830-4712
Erin.pamukcu@hugheshubbard.com

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From: Pamukcu, Erin
Sent: Monday, November 20, 2023 3:39 PM
To: Schoenfeld, Alan E <Alan.Schoenfeld@wilmerhale.com>; Craft, Rachel E. <Rachel.Craft@wilmerhale.com>; Dulberg, Andrew S. <Andrew.Dulberg@wilmerhale.com>
Cc: Smith, Dustin <dustin.smith@hugheshubbard.com>; Henseler, James <james.henseler@hugheshubbard.com>
Subject: RE: In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK) - Markowitz Documents

Alan,

Thank you for your response. To confirm, your response is on behalf of Defendants in your capacity as lead counsel for Defendants, correct?

We propose that the parties meet and confer Friday, November 24 at 9:30am. Please let us know if you are available then and we can circulate a dial-in.

Best,
Erin

From: Schoenfeld, Alan E <Alan.Schoenfeld@wilmerhale.com>
Sent: Sunday, November 19, 2023 10:44 AM
To: Pamukcu, Erin <Erin.pamukcu@hugheshubbard.com>; Craft, Rachel E. <Rachel.Craft@wilmerhale.com>; Dulberg, Andrew S. <Andrew.Dulberg@wilmerhale.com>
Cc: Henseler, James <james.henseler@hugheshubbard.com>
Subject: RE: In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK) - Markowitz Documents

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Erin, we write in response to your request that Defendants de-designate hundreds of documents produced in the above-captioned litigation so that SKAT can file them publicly in litigation to which we are not parties that is proceeding in the United Kingdom. SKAT makes this request 23 months after fact discovery closed in this case, and more than two years after the production of most or all of the documents it has identified. The request that Defendants undertake the time and expense of re-reviewing hundreds of documents is not reasonable, and the burden it seeks to impose—for no reason having anything to do with this litigation—is undue. We have not undertaken to re-review these documents and we do not agree to do so.

We are available to meet and confer on November 24.

Regards,
Alan

Alan E. Schoenfeld | WilmerHale
7 World Trade Center
250 Greenwich Street
New York, NY 10007 USA
+1 212 937 7294 (o)
+1 347 416 2620 (m)
+1 212 230 8888 (f)
alan.schoenfeld@wilmerhale.com

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From: Pamukcu, Erin <Erin.pamukcu@hugheshubbard.com>
Sent: Wednesday, November 15, 2023 4:52 PM
To: Schoenfeld, Alan E <Alan.Schoenfeld@wilmerhale.com>; Craft, Rachel E. <Rachel.Craft@wilmerhale.com>; Dulberg, Andrew S. <Andrew.Dulberg@wilmerhale.com>
Cc: Henseler, James <james.henseler@hugheshubbard.com>
Subject: RE: In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK) - Markowitz Documents

EXTERNAL SENDER

Counsel,

We're following-up on our de-designation request below. Please let us know your response as soon as possible. Additionally, if your clients are objecting to the de-designation, please let us know a date and time you are able to meet and confer.

Best,
Erin

Erin Pamukcu | Associate
She/Her

Hughes Hubbard & Reed LLP
One Battery Park Plaza, 17th floor | New York | NY 10004-1482
Office [+1 \(212\) 837-6187](tel:+12128376187) | Cell [+1 \(646\) 830-4712](tel:+16468304712)
Erin.pamukcu@hugheshubbard.com

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From: Pamukcu, Erin
Sent: Friday, November 10, 2023 5:27 PM
To: Schoenfeld, Alan E <alan.schoenfeld@wilmerhale.com>; Craft, Rachel E. <Rachel.Craft@wilmerhale.com>; Andrew.dulberg@wilmerhale.com
Cc: Smith, Dustin <dustin.smith@hugheshubbard.com>; McGoey, John <john.mcgoey@hugheshubbard.com>; Henseler, James <james.henseler@hugheshubbard.com>; Amy B. McKinlay <amckinlay@wc.com>; Brandon R. Dillman <brandon.dillman@klgates.com>;

brandon.mcgrath@dentons.com; Bryan C. Skarlatos <bskarlatos@kflaw.com>; Caroline Ciraolo <cciraolo@kflaw.com>; charles.dorkey@dentons.com; Daniel Cady Davidson <ddavidson@kflaw.com>; David Fine <david.fine@klgates.com>; David L. Goldberg <david.goldberg@katten.com>; David S. Pegno <dpegno@dpklaw.com>; Edward Spiro <espiro@maglaw.com>; Eric Smith <esmith@kflaw.com>; Gabrielle Friedman <GFriedman@lswlaw.com>; Gregory C. Pruden <gpruden@binderschwartz.com>; Guinevere M. Moore <guinevere.moore@mooretaxlawgroup.com>; John C. Blessington <john.blessington@klgates.com>; John Gavin <john.gavin@klgates.com>; John Hanamirian <jmh@hanamirian.com>; John N. Poulos <poulos@pllawfirm.com>; Joseph LoPiccolo <lopiccolo@pllawfirm.com>; Juliet Fink <jfink@kflaw.com>; Kari Parks <kparks@gusraekaplan.com>; Laura Temoyan <lmt@hanamirian.com>; M. Tomas Murphy <tmurphy@binderschwartz.com>; Mark J. Hyland <hyland@sewkis.com>; Martin H. Kaplan <mkaplan@gusraekaplan.com>; Matthew Prutting <mprutting@kaplanrice.com> <mprutting@kaplanrice.com>; Michael G. Bongiorno <michael.bongiorno@wilmerhale.com>; Michael M. Rosensaft <michael.rosensaft@katten.com>; michael.creta@klgates.com; Michelle A. Rice <mrice@kaplanrice.com>; Neil S. Binder <nbinder@binderschwartz.com>; Nicholas S. Bahnsen <nbahnsen@kflaw.com>; Robert Pees <rpees@akingump.com>; Sean Mullen <smullen@dpklaw.com>; Seth W. Whitaker <seth@swwlc.com>; Sharon L. McCarthy <smccarthy@kflaw.com>; Shay-Anne M. Heiser Singh <heisersingh@mooretaxlawgroup.com>; Sheldon S. Toll <sst@lawtoll.com>; Stephen D. Andrews <sandrews@wc.com>; Thomas E.L. Dewey <tdewey@dpklaw.com>; Thomas R. Hooper <hooper@sewkis.com>; Wendy H. Schwartz <wschwartz@binderschwartz.com>; zhanna.ziering@mooretaxlawgroup.com; almeida@pllawfirm.com

Subject: In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK) - Markowitz Documents

Counsel,

We write with regard to documents produced by your clients, Jocelyn and Richard Markowitz, in the above referenced multidistrict litigation. Specifically, we write to request that the ‘Confidential’ and ‘Highly Confidential’ designations on the bates-stamped documents identified in the attached excel file (“Confidential Documents”) be removed, such that the documents are no longer considered Confidential or Highly Confidential pursuant to the Revised Amended Stipulated Protective Order dated November 6, 2020 (“Protective Order”) or the Federal Rules of Civil Procedure. This email constitutes notice to all Parties who have been in receipt of the Confidential Documents, as required by paragraph 14 of the Protective Order.

We request that the Confidential Documents be de-designated for use in the related English proceedings, specifically for inclusion in “Trial Bundles” that will be publicly filed with the English court in the case *Skatteforvaltningen (The Danish Customs and Tax Administration) v AvaniX Management LLC & Others*, EWHC QF 2021-006811 (QB). De-designation is warranted because the Confidential Documents do not qualify as Confidential or Highly Confidential under the Protective Order or Federal Rules of Civil Procedure. Specifically, the Confidential Documents do not contain current, sensitive personal information or constitute confidential business information, as contemplated by paragraph 2 of the Protective Order. Nor would disclosure of the Confidential Documents result in clearly defined, serious, and irreparable injury, as contemplated by paragraph 3

of the Protective Order. De-designation is also supported by the fact that many of the Confidential Documents are similar or repetitive of documents that have already been de-designated and/or publicly filed in this matter, including account statements, communications, and trading records. For the same reasons, we also request that the transcripts for the depositions of Jocelyn and Richard Markowitz are de-designated as well.

To the extent the Confidential Documents do contain sensitive personal information, that information will be redacted from the Confidential Documents in a manner consistent with Federal Rule of Civil Procedure 5.2 before they are publicly filed in the English proceedings.

If your clients object to the de-designation of the Confidential Documents, we propose the parties meet and confer on Thursday, November 16 or Friday, November 17. If those dates are unavailable, please propose a different date and time. The parties must meet and confer within fourteen days of this request as provided by paragraph 14 of the Protective Order.

Regards,
Erin Pamukcu